

or in loans to citizens or corporations or organizations of this State, then such tax shall be three-fourths of one per centum of such gross premium receipts: *Provided*, that the provisions herein as to tax and premium receipts shall not apply to domestic farmers' mutual fire insurance companies, nor to fraternal orders or societies that do not operate for a profit and do not issue policies on any persons except its members.

(4) Every special or district agent, manager or organizer, general agent, local canvassing agent, resident or non-resident adjuster or non-resident broker, representing any company referred to in this section, shall on or before the first day of April of each year, apply for and obtain from the Insurance Commissioner a license for the privilege of engaging in such business in this State, and shall pay for such license for each company represented the following annual tax:

Special or district agent, manager or organizer (including seal)	\$ 5.00
General agent	6.00
Local or canvassing agent (including seal)	2.00
Resident fire insurance adjuster	2.00
Non-resident fire insurance adjuster	5.00
Non-resident broker	10.00

But any such company having assets invested and maintained in this State as provided in subsection three of this section shall pay the following license fees: for

Special agent (including seal)	\$2.50
Local or canvassing agent (including seal)	1.00

In the event a license issued under this subsection is lost or destroyed, the Insurance Commissioner, for a fee of fifty cents (50c), may certify to its issuance, giving number, date and form, which may be used by the original party named thereon in lieu of the said original license. There shall be no charge for the seal affixed to such certificate of said license.

(5) Any person, firm, or corporation, domestic or foreign, exchanging reciprocal or interinsurance contracts as provided herein, shall pay through their attorneys an annual license fee, due and payable on the first day of April of each year, of two hundred dollars (\$200.00) and two and one-half per cent (2½%) of the gross premium deposits, reduced by all returned deposits distributed among the subscribers or credited to their account; and also all other regular fees prescribed by law, to be reported, assessed, and paid as other gross premium taxes provided for in this section.

(6) Companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock, and no county, city or town shall be allowed to impose any additional tax, license or fee, other than ad valorem taxes, upon any

Tax inapplicable to farmers' mutual companies or fraternal associations.

Additional tax levied on various classes of agents.

Tax determined on class of agent.

Where assets are invested in State, tax on agents is as follows:

Replacing lost or destroyed license, 50c each.

Companies exchanging reciprocal or inter-insurance contracts to pay tax of \$200, plus 2½% of gross premium deposits.

Returned deposits deductible.

Reports.

Companies taxed herein not liable for tax on capital stock.